

Revised by Joanne Ballard 21-Jun-90  
 Revised by Joanne Ballard 07-Dec-95  
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COFRS/COA/MODELS/SFA

SFA6X

Exempt

## COFRS ACCOUNTING MODEL

### TUITION ASSISTANCE FUNDS

(Includes Veterans', Law Enforcement, and POW Tuition Assistance Programs)

*Used to record expenditures of the state-supported Student Financial Aid Program for Veterans', Law Enforcement, & POW Tuition Assistance and to record revenue received from the Colorado Commission on Higher Education for these expenditures.*

Authoritative Source(s): *The Higher Education Financial Advisory Committee (FAC)  
 The Blue Book, US Department of Education  
 CCHE Student Financial Aid Handbook*

Funds received from CCHE are a third party payment and should not be recorded as a transfer but rather as payment of a student account.

#### COFRS JOURNAL ENTRY CODING

|   |   | COFRS JOURNAL ENTRY CODING |             |      |         |          |           |          |       |       |
|---|---|----------------------------|-------------|------|---------|----------|-----------|----------|-------|-------|
|   |   | BankCode                   | Fund/Agency | APPR | Program | AcctType | SA/RSC/OB | RptngCat | DR    | CR    |
| 1 | Defaulted Bank Code<br>Auxiliary Self-Funded Enterprises - Exempt<br>Not used with Balance Sheet Accounts<br>Asset<br>Operating Cash              | 1001                       | 320/GXX     | XXX  | XXX     | 01       | 1100      |          | \$500 |       |
| 2 | Defaulted Bank Code<br>Auxiliary Self-Funded Enterprises - Exempt<br>Not used with Balance Sheet Accounts<br>Asset<br>Student Accounts Receivable | N/A                        | 320/GXX     | XXX  | XXX     | 01       | 1332      |          |       | \$500 |

